IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

FRIDAY, THE THIRD DAY OF FEBRUARY
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE SRI JUSTICE BILAL NAZKI

and
THE HON'BLE SRI JUSTICE D.APPA RAO

–

WRIT PETITION No.3921 of 1996

Between:

V.Venkataratnam.

..... PETITIONER

AND

The Asst. Secretary, Regional Transport Authority,

Vijayawada, Krishna District.

.....RESPONDENTS

ORDER: **(Per Hon'ble Sri Justice Bilal Nazki,)**

Heard learned Counsel for the parties.

The case of the petitioner is that his vehicle was not being used and plied, and in spite of that, the liability to pay tax and also the penalty has been imposed upon him.

It appears that the petitioner had given a report of stoppage of the vehicle at a particular place. When the vehicle was not found at that place, a show cause notice was issued, for which the petitioner submitted his explanation admitting that he had shifted the vehicle. Therefore, in our view, the respondents were right in imposing the tax. Even otherwise, it could not be possible for this Court to know whether the vehicle was not plying and had been kept in some garage or not.

Therefore, we do not find merit in this Writ Petition, which is accordingly dismissed. No costs.

(Bilal Nazki, J)

3rd February, 2006

(D.Appa Rao, J)

LUR